

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER, INC.
REPORT ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER, INC.

TABLE OF CONTENTS

JUNE 30, 2014

INDEPENDENT AUDITOR'S REPORT.....	1
FINANCIAL STATEMENTS	
Statement of Financial Position.....	3
Statement of Activities.....	4
Statement of Functional Expenses.....	5
Statement of Cash Flows.....	6
Notes to Financial Statements.....	7-9
REPORTS AND SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND OMB CIRCULAR A-133	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing</i> <i>Standards</i>	10-11
Independent Auditor's Report on Compliance for Each Major Program and and on Internal Control Over Compliance required by OMB Circular A-133	12-13
Schedule of Findings and Questioned Costs.....	14
SUPPLEMENTAL INFORMATION	
Management's Corrective Action Plan.....	15
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	16
SCHEDULE OF PRIOR YEAR FINDINGS	17

Paul Dauzat, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359
Alexandria, LA 71315

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Central Louisiana AHEC, Inc.
Alexandria, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of Central Louisiana Area Health Education Center, Inc. (a nonprofit organization), which comprise the statement of financial position as June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the presentation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also involves evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central La. AHEC, Inc., as of June 30, 2014, and the respective changes in its net assets for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated November 21, 2014 on my consideration of the Organization's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance and should be read in conjunction with this report.



Certified Public Accountant
November 21, 2014

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER , INC.

**STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014**

ASSETS

Cash and Cash Equivalents	\$ 317,878
Accounts Receivable	104,004
Property and Equipment, Net of Accumulated Depreciation (\$ 82,041)	<u>43,292</u>
Total Assets	<u><u>\$ 465,174</u></u>

LIABILITIES AND NET ASSETS

Liabilities:	
Salaries Payable	\$ 17,417
Compensated Absences Payable	<u>11,936</u>
Total Liabilities	29,353
Net Assets:	
Unrestricted Net Assets	<u>435,821</u>
Total Liabilities and Net Assets	<u><u>\$ 465,174</u></u>

The accompanying notes are an integral part of these financial statements.

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER , INC.

**STATEMENT OF ACTIVITIES
For The Year Ended
JUNE 30, 2014**

	<u>Unrestricted</u>
SUPPORT AND REVENUE	
Support	
LSU Medical Center	\$ 487,068
Office of Adolescent Health-Teen Pregnancy Prevention	365,115
Rapides Foundation-Tobacco-Free Living	137,042
Vets Mental Health	1,475
Cancer Control	57,164
Sponsor Revenue	21,366
Career MD	1,666
Rapides Parish Police Jury	13,837
WIC-R6	9,882
Navigators For a Healthy Louisiana	199,765
Other Revenue	2,862
Interest Income	5
	<u>1,297,247</u>
Total Support and Revenue	
	<u>1,297,247</u>
 EXPENSES	
Program Services	
Educational Programs	389,810
Program Management	514,340
	<u>904,150</u>
Total Program Services	
	<u>904,150</u>
Support Services	
General & Administrative	374,818
	<u>374,818</u>
Total Support Services	
	<u>374,818</u>
Total Expenses	
	<u>1,278,968</u>
 Change in Net Assets	18,279
Net Assets, Beginning of Year	363,577
Prior Period Adjustment	53,965
Net Assets, End of Year	<u><u>\$ 435,821</u></u>

The accompanying notes are an integral part of these financial statements.

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER , INC.
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended
JUNE 30, 2014

	<u>PROGRAM SERVICES</u>			<u>SUPPORT SERVICES</u>	
	<u>Educational Programs</u>	<u>Program Management</u>	<u>Total</u>	<u>General & Administrative</u>	<u>TOTAL EXPENSES</u>
Salaries	\$ 212,681	\$ 212,681	\$ 425,362	\$ 212,682	\$ 603,511
Payroll Taxes and Benefits	22,938	22,938	45,876	22,937	103,346
Program Expenses	83,863	83,864	167,727	-	167,727
Insurance	-	-	-	4,920	4,920
Professional	-	124,529	124,529	7,456	131,985
Travel, Lodging and Conferences	30,863	30,863	61,726	30,862	92,588
Supplies	10,355	10,355	20,710	-	20,710
Duplication/Printing	-	-	-	4,048	4,048
Telephone/Communication	2,881	2,881	5,762	2,881	8,643
Equipment Purchases and Repairs	-	-	-	5,579	5,579
Other Miscellaneous Program	23,134	23,134	46,268	-	46,268
Office Lease and Occupancy	-	-	-	35,763	35,763
Miscellaneous	-	-	-	44,595	44,595
Total Expenses Before Depreciation and Other Deductions	386,715	511,245	897,960	371,723	1,269,683
Depreciation	3,095	3,095	6,190	3,095	9,285
TOTAL EXPENSES	<u><u>\$ 389,810</u></u>	<u><u>\$ 514,340</u></u>	<u><u>\$ 904,150</u></u>	<u><u>\$ 374,818</u></u>	<u><u>\$ 1,278,968</u></u>

The accompanying notes are an integral part of these financial statements

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER , INC.
STATEMENT OF CASH FLOWS
For The Year Ended
JUNE 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 18,279
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	9,285
(Increase)Decrease in Accounts Receivable	(53,543)
(Increase)Decrease in Other Assets	4,890
Increase (Decrease) in Accounts Payable	(17,453)
Increase (Decrease) in Accrued Expenses	<u>(1,323)</u>
 Net Cash Provided by Operating Activities	 <u>(39,865)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Property and Equipment	<u>(46,984)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 (86,849)
Prior Period Adjustment	53,965
Cash and Cash Equivalents, July 1, 2013	<u>350,762</u>
 Cash and Cash Equivalents, June 30, 2014	 <u><u>\$ 317,878</u></u>

There were no non-cash investing or financing transactions for the year ended June 30, 2014.

There were no income taxes or interest paid for the year ended June 30, 2014

The accompanying notes are an integral part of these financial statements.

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 Summary of Significant Accounting Policies

Organization

Central Louisiana Area Health Education Center, Inc. (CLAHEC) is a Louisiana non-profit corporation chartered on January 6, 1992. Its purpose is to operate an area health education center in Central Louisiana in order to plan for additional clinical education opportunities in rural and underserved communities.

CLAHEC is exempt from Federal income taxes under the provisions described in Section 501C (3) of the Internal Revenue Code.

Basis of Accounting

The accounting policies of CLAHEC conform to generally accepted accounting principles as applicable to non-profit organizations, (SFAS) No. 117, Financial Statements of Not-For-Profit Organizations. Financial position and activities are reported according to unrestricted net assets, temporarily restricted net assets or permanently restricted net assets depending on donor stipulations. Restricted net assets represent resources currently available for use, but expendable only for those operating purposes specified by the grantor or donor. Resources of this type originate from grants and contracts. It is CLAHEC's policy to report all such revenues as unrestricted if the restrictions are met in the reporting period.

Revenue and Expenses

Support for CLAHEC is provided by Louisiana State University and Agricultural and Mechanical College acting on behalf of the Louisiana State University Medical Center (LSUMC). LSUMC has been awarded grants by both the Federal government and the State of Louisiana and has contracted with CLAHEC to provide the services required by these grants.

Expenditures are made in accordance with a budget which has been adopted and made a part of the contractual agreement with LSUMC. CLAHEC is reimbursed by LSUMC for costs incurred in carrying out the provisions of the agreements.

Equipment

The cost of office furniture and equipment was not capitalized during the initial year of CLAHEC's grant agreement with LSUMC. According to the contractual agreement between LSUMC and CLAHEC, title to the equipment purchased under the agreement during the fiscal year ended June 30, 1992 shall remain with LSUMC.

The cost of office furniture and equipment purchased in years subsequent to June 30, 1992 has been capitalized at a historical cost that exceeds \$ 1,000. Depreciation of furniture and equipment is provided over the estimated useful lives of the assets on a straight-line basis. The estimated useful lives of the assets range from three to fifteen years.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited as determined by management.

Compensated Absences

CLAHEC accrues compensated absences up to a maximum of 96 hours that can be carried over into the next fiscal year. Compensated absences include time paid off which can be compensated up to 136 hours of accumulation. An amount has been recorded in the financial statements for this liability.

Cash Flow Information

For purposes of the statement of cash flows, management considers all short-term investments with a maturity of three months or less to be cash equivalents.

NOTE 2 Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2014 totaled \$ 317,878 (book balance) and \$ 338,872 (bank balance). These deposits are held by local financial institutions and insured by FDIC.

NOTE 3 Accounts Receivable

Accounts receivable at June 30, 2014 totaled \$ 48,977 and consisted of amounts due from other agencies. Management believes these amounts are fully collectible, and accordingly, no bad debt expense has been recognized. The following are due to AHEC.

Sponsors	\$ 1,300
LSU	\$ 24,293
NAV-HL	43,872
WIC-R6	9,882
Rapides Parish Police Jury	13,837
Cancer Control	10,820
	<u>\$ 104,004</u>

NOTE 4 Property and Equipment

Property and equipment used in program and support services and capitalized as described in Note 1 is as follows:

	Computers	\$ 44,034
	Learning Resource Center	1,845
	Other Equipment	52,253
	Equipment-Baton Rouge	2,513
	Furniture	21,614
	Leasehold Improvements	3,075
Less:	Accumulated Depreciation	<u>(82,041)</u>
	Net Property & Equipment	<u>\$ 43,293</u>

Depreciation expense for the year ended June 30, 2014 totaled \$ 9,285

NOTE 5 SEP/IRA

CLAHEC contributed 10% for each full time employee to a SEP-IRA plan for the year ended June 30, 2014.

NOTE 6 Economic Dependence

CLAHEC receives substantially all of its operating support from funds provided through grants administered by the Louisiana State University and Agricultural and Mechanical College. The grant amounts are appropriated each year by the Federal government and the State of Louisiana. Management is not aware of any actions that would adversely affect the aggregate amount of funds CLAHEC will receive in the next fiscal year.

NOTE 7 Operating Leases

CLAHEC leases its office space and certain furnishings under operating lease agreements. Details of each lease are listed below:

Office Building and Furnishings: CLAHEC signed an operating lease agreement on May 13, 2013 for office space and furnishings at a monthly amount of \$ 2,134 with LSU at Alexandria. The lease has an automatic renewal option unless written notice is provided prior to the expiration of the lease.

Baton Rouge Office: CLAHEC signed an operating lease agreement on December 21, 2004 on office space in Our Lady of the Lake College in Baton Rouge. The lease is renewable annually at \$ 1,200 and paid semi-annual. During the year ended June 30, 2014, CLAHEC paid \$ 1,200 under this lease.

Future payments under these lease agreements for the year ending June 30, 2014 are \$ 26,808.

NOTE 8 Other Contracts and Agreements

CLAHEC entered into an agreement with the Department of Veteran's Affairs Medical Center in Alexandria Louisiana for the purpose of establishing a Learning Resource Center. The Learning Resource Center's mission is to provide health care professionals who practice in the underserved and rural areas of Central Louisiana access to library services. CLAHEC's support of the Learning Resource Center is to provide equipment, furnishings and computers. Any equipment provided by CLAHEC to the center remains the property of CLAHEC. CLAHEC also provides supplies including books, journals, periodicals and database services.

NOTE 9 Prior Period Adjustment

Accounts receivable was not recorded in the prior fiscal year for revenue collected in the current fiscal year for the Teenage Pregnancy program in the amount of \$ 53,965. Revenue and unrestricted net assets has been adjusted for this amount.

NOTE 10 Subsequent Events

Management has evaluated subsequent events through November 21, 2014 which is the date the financial statements were available to be issued. There were no events that required disclosure.

**REPORTS AND SCHEDULES REQUIRED BY GOVERNMENT AUDITING
STANDARDS AND OMB CIRCULAR A-133**

Paul Dauzat, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359
Alexandria, LA 71315

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Central La. Area Health Education Center, Inc.
Alexandria , Louisiana

I have audited the financial statements of the Central La. Area Health Education Center, Inc. as of and for the year ended June 30, 2014, and the related notes to the financial statements and have issued my report thereon dated November 21, 2014. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Central La. Area Health Education Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Central La. Area Health Education Center, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Central La. Area Health Education Center, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Central La. Area Health Education Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, board of directors, others within the entity, and government entities and is not intended to be and should not be used by anyone other than these specified parties.

Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Paul Dauzat
Certified Public Accountant
November 21, 2014

Paul Dauzat, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359
Alexandria, LA 71315

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors
Central Louisiana AHEC, Inc.
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

I have audited Central Louisiana AHEC, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Central Louisiana AHEC, Inc.'s major federal programs for the year ended June 30, 2014. Central Louisiana AHEC, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Central Louisiana AHEC, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Central Louisiana AHEC, Inc.'s compliance.

Opinion on Each Major Federal Program

In my opinion, Central Louisiana AHEC, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Central Louisiana AHEC, Inc. is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Central Louisiana AHEC, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Central Louisiana AHEC, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountant
November 21, 2014

SUPPLEMENTAL INFORMATION

Cenla Louisiana AHEC, INC

Schedule of Findings and Questioned Costs For the year ended June 30, 2014

Part I-Summary of Auditor's Results:

The Independent Auditor's Report on the financial statements for the Central Louisiana AHEC, INC as of June 30, 2014 and for the year ended expressed an unqualified opinion.

The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of Central Louisiana AHEC, INC.

The Independent Auditor's Report on compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.

The audit did not disclose any audit findings which are required to be reported as findings and questioned cost

Major programs for the year ended June 30, 2014 are presented as follows:

**DEPARTMENT OF HEALTH AND HUMAN SERVICES. CFDA No. 93.297
Teenage Pregnancy Prevention Program.**

A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purpose of identifying major problems.

The Central LA AHEC, INC was not considered to be a low risk auditee as defined by the OMB Circular A-133.

Part II-Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

None

Part III-Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

None

CENTRAL LOUISIANA AHEC, INC.

Management's Corrective Action Plan

For the year ended June 30, 2014

<p style="text-align: center;">SECTION I</p> <p>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</p> <p>No findings were reported in the schedule of findings and Response-N/A questioned cost.</p>
--

<p style="text-align: center;">SECTION II</p> <p>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS.</p> <p>No findings were reported in the schedule of findings and Response-N/A questions cost.</p>
--

<p style="text-align: center;">SECTION III</p> <p>MANAGEMENT LETTER</p> <p>No findings were reported in the schedule of findings and Response-N/A questions cost.</p>

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER, INC.

Schedule of Expenditures of Federal Awards For the year ended June 30, 2014

<u>FEDERAL GRANTOR / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Year Ended</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	6/30/14	\$ 76,253	\$ 68,786	\$ 68,786
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283	6/30/14	3,976	1,902	1,902
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283	6/30/14	48,497	46,392	46,392
Subtotal - CFDA 93.283			52,473	48,294	48,294
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	93.750	6/30/14	230,654	199,765	199,765
* Teenage Pregnancy Prevention Program	93.297	6/30/14	427,373	392,198	392,198
Total Department of Health and Human Services			786,753	709,043	709,043
DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	6/30/14	128,991	9,882	9,882
TOTAL			\$ 915,744	\$ 718,925	\$ 718,925

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details.

* Denotes Major Programs

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER, INC.
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONNED COSTS
June 30, 2014

There were no findings for the year ended June 30, 2013.